

Prevention of cruelty to animals; birth control. A nonprofit organization formed to prevent the overbreeding of cats and dogs by providing funds to pet owners who wish to have their pets spayed or neutered but cannot afford the cost of such operations qualifies for exemption under section 501(c)(3) of the Code.

Advice has been requested whether the activities of the nonprofit organization described below which otherwise qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954 are within the scope of the applicable exemption provisions.

The organization was formed to prevent cruelty to unwanted animals by preventing the overbreeding of cats and dogs. The organization is concerned about the unnumbered thousands of abandoned, unwanted animals in the community. Many of these deserted animals die of starvation, disease, or injury.

The organization advocates the spaying or neutering of the mixedbreed dog and cat, and raises funds to aid pet-owners who desire to spay or neuter their pets but who cannot afford the rates charged by veterinarians to perform the operations. There is no relationship between any member of the organization and the veterinarians who perform the operations.

The income of the organization is derived from membership fees, contributions, and fund-raising activities. All funds are expended for the organization's program.

Section 501(c)(3) of the Code specifically provides for exemption from Federal income tax organizations formed and operated exclusively for the prevention of cruelty to children or animals.

By preventing the birth of unwanted animals and their eventual suffering by providing funds for those owners of pets who cannot afford the spaying or neutering operation, the organization is engaged in the prevention of cruelty to animals. Accordingly, the organization qualifies for exemption from Federal income tax under section 501(c)(3) of the Code.

Even though an organization considers itself within the scope of this Revenue Ruling, it must file an application on Form 1023, Application for Recognition of Exemption, in order to be recognized by the Service as exempt under section 501(c)(3) of the Code. The application should be filed with the District Director of Internal Revenue for the district in which is located the principal place of business or principal office of the organization. See section 1.501(a)-1 of the Income Tax Regulations.